

STATE OF IOWA
2015
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2015

ADAIR
CITY OF ADAIR , IOWA
DUE: December 1, 2015

16200100100000
City of Adair
320 Audubon St
Adair IA 50002

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO **Mary Mosiman, CPA**
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	300,069		300,069	290,765
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	300,069		300,069	290,765
Delinquent property taxes	0		0	
TIF revenues	106,777		106,777	103,905
Other city taxes	112,810	0	112,810	120,399
Licenses and permits	3,675	0	3,675	3,150
Use of money and property	12,475	0	12,475	14,075
Intergovernmental	99,846	0	99,846	1,188,843
Charges for fees and service	307,495	559,190	866,685	662,120
Special assessments	0	0	0	0
Miscellaneous	1,400	0	1,400	1,750
Other financing sources	1,981,900	0	1,981,900	975,449
Total revenues and other sources	2,926,447	559,190	3,485,637	3,360,456
Expenditures and Other Financing Uses				
Public safety	109,199	0	109,199	124,592
Public works	360,905	0	360,905	213,675
Health and social services	0	0	0	
Culture and recreation	105,443	0	105,443	68,774
Community and economic development	15,375	0	15,375	14,865
General government	125,794	0	125,794	130,981
Debt service	17,059	0	17,059	
Capital projects	290,794	0	290,794	
Total governmental activities expenditures	1,024,569	0	1,024,569	552,887
Business type activities	0	393,079	393,079	
Total ALL expenditures	1,024,569	393,079	1,417,648	552,887
Other financing uses, including transfers out	784,058	338,852	1,122,910	
Total ALL expenditures/And other financing uses	1,808,627	731,931	2,540,558	552,887
Excess revenues and other sources over (Under) Expenditures/And other financing uses	1,117,820	-172,741	945,079	2,807,569
Beginning fund balance July 1, 2014	646,083	155,914	801,997	
Ending fund balance June 30, 2015	1,763,903	-16,827	1,747,076	2,807,569

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents
General obligation debt	\$ 859,000	Other long-term debt	\$ 0
Revenue debt	\$ 770,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 2,020,849

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF ADAIR					<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	224,402	64,840		10,827			300,069			300,069	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	224,402	64,840		10,827	0		300,069		T01	300,069	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	224,402	64,840		10,827	0	0	300,069			300,069	6			
7	TIF revenues			106,777				106,777		T01	106,777	7			
8	Other city taxes							0		T15	0	8			
9	Utility tax replacement excise taxes							0		T15	0	9			
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10			
11	Parimutuel wager tax							0		C30	0	11			
12	Gaming wager tax							0		T19	0	12			
13	Mobile home tax							0		T19	0	13			
14	Hotel/motel tax	30,007						30,007		T19	30,007	13			
15	Other local option taxes		82,803					82,803		T09	82,803	14			
15	TOTAL OTHER CITY TAXES	30,007	82,803	0	0	0	0	112,810	0		112,810	15			
16	Section B - LICENSES AND PERMITS	3,675						3,675		T29	3,675	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	454	3				132	589		U20	589	18			
19	Rents and royalties	11,886						11,886		U40	11,886	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	12,340	3	0	0	0	132	12,475	0		12,475	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF ADAIR					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
41	Section D - INTERGOVERNMENTAL - Continued											41			
42												42			
43	State shared revenues											43			
44	Road use taxes		81,210					81,210		C46	81,210	44			
45												45			
46												46			
47												47			
48	Other state grants and reimbursements											48			
49	State grants	7,785	2,202	936	370			11,293		C89	11,293	49			
50	Iowa Department of Transportation							0		C89	0	50			
51	Iowa Department of Natural Resources							0		C89	0	51			
52	Iowa Economic Development Authority							0		C89	0	52			
53	CEBA grants							0		C89	0	53			
54	Commercial & Industrial Replacement Claim							0		C89	0	54			
55								0			0	55			
56								0			0	56			
57								0			0	57			
58								0			0	58			
59								0			0	59			
60	Total state	7,785	83,412	936	370	0	0	92,503	0		92,503	60			
61												61			
62	Local grants and reimbursements											62			
63	County contributions							0			0	63			
64	Library service	3,487						3,487		D89	3,487	64			
65	Township contributions	3,856						3,856		D89	3,856	65			
66	Fire/EMT service							0		D89	0	66			
67								0		D89	0	67			
68								0			0	68			
69								0			0	69			
70	Total local grants and reimbursements	7,343	0	0	0	0	0	7,343	0		7,343	70			
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	15,128	83,412	936	370	0	0	99,846	0		99,846	71			
72	Section E - CHARGES FOR FEES AND SERVICE											72			
73	Water							0	309,652	A91	309,652	73			
74	Sewer							0	249,538	A8Ø	249,538	74			
75	Electric							0		A92	0	75			
76	Gas							0		A93	0	76			
77	Parking							0		A6Ø	0	77			
78	Airport							0		AØ1	0	78			
79	Landfill/garbage	77,126						77,126		A81	77,126	79			
80	Hospital							0		A36	0	80			

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF ADAIR					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	799					266	1,065		A03	1,065	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	1,512						1,512		A61	1,512	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>	227,792						227,792			227,792	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	307,229	0	0	0	0	266	307,495	559,190		866,685	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds	1,400						1,400		U99	1,400	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	1,400	0	0	0	0	0	1,400	0		1,400	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF ADAIR					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	594,181	231,058	107,713	11,197	0	398	944,547	559,190		1,503,737	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					858,990		858,990		NR	858,990	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	421,882			91,000	345,056		857,938			857,938	127
128	Internal TIF loans and transfers in			115,000		149,972		264,972			264,972	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	421,882	0	115,000	91,000	1,354,018	0	1,981,900	0		1,981,900	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,016,063	231,058	222,713	102,197	1,354,018	398	2,926,447	559,190		3,485,637	132
133												133
134	Beginning fund balance July 1, 2014	13,749	509,314	42,260	51,564	0	29,196	646,083	155,914		801,997	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,029,812	740,372	264,973	153,761	1,354,018	29,594	3,572,530	715,104		4,287,634	136
137												137
138												138
139												139
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141												141
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158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF ADAIR		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	57,158	24,744					81,902		E62	81,902	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	2,616						2,616		E89	2,616	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	24,443						24,443		E24	24,443	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	238						238		E32	238	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	84,455	24,744	0	0	0	0	109,199			109,199	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF ADAIR		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	224,872	51,301					276,173		E44	276,173	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		22,458					22,458		E44	22,458	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	62,274						62,274		E81	62,274	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	287,146	73,759	0	0	0	0	360,905			360,905	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF ADAIR							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
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120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF ADAIR		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	12,114						12,114		E52	12,114	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	18,263	58					18,321		E61	18,321	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	18,038						18,038		E03	18,038	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	56,970						56,970		E61	56,970	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	105,385	58	0	0	0	0	105,443			105,443	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	12,230						12,230		E89	12,230	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	3,145						3,145		E89	3,145	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	15,375	0	0	0	0	0	15,375			15,375	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF ADAIR		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	9,785	353					10,138		E29	10,138	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	81,322	10,331					91,653		E23	91,653	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	22,079						22,079		E31	22,079	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	1,924						1,924		E89	1,924	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	115,110	10,684	0	0	0	0	125,794			125,794	176
177	Section G — DEBT SERVICE							17,059			17,059	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	17,059	0	0	17,059			17,059	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						290,794		290,794			290,794	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	290,794	0	290,794			290,794	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	290,794	0	290,794			290,794	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	607,471	109,245	0	17,059	290,794	0	1,024,569			1,024,569	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ADAIR						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation							180,905	E91	180,905		198				
199	Purchase of land and equipment								G91	0		199				
200	Construction								F91	0		200				
201	Sewer and sewage disposal — Current operation							212,174	E80	212,174		201				
202	Purchase of land and equipment								G80	0		202				
203	Construction								F80	0		203				
204	Electric — Current operation								E92	0		204				
205	Purchase of land and equipment								G92	0		205				
206	Construction								F92	0		206				
207	Gas Utility — Current operation								E93	0		207				
208	Purchase of land and equipment								G93	0		208				
209	Construction								F93	0		209				
210	Parking — Current operation								E60	0		210				
211	Purchase of land and equipment								G60	0		211				
212	Construction								F60	0		212				
213	Airport — Current operation								E01	0		213				
214	Purchase of land and equipment								G01	0		214				
215	Construction								F01	0		215				
216	Landfill/Garbage — Current operation								E81	0		216				
217	Purchase of land and equipment								G81	0		217				
218	Construction								F81	0		218				
219	Hospital — Current operation								E36	0		219				
220	Purchase of land and equipment								G36	0		220				
221	Construction								F36	0		221				
222	Transit — Current operation								E94	0		222				
223	Purchase of land and equipment								G94	0		223				
224	Construction								F94	0		224				
225	Cable TV, telephone, Internet — Current operation								E03	0		225				
226	Purchase of land and equipment								G03	0		226				
227	Housing authority — Current operation								E50	0		227				
228	Purchase of land and equipment								G50	0		228				
229	Construction								F50	0		229				
230	Storm water — Current operation								E80	0		230				
231	Purchase of land and equipment								G80	0		231				
232	Construction								F80	0		232				
233												233				
234												234				
235												235				
236												236				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF ADAIR		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								393,079		393,079	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	607,471	109,245	0	17,059	290,794	0	1,024,569	393,079		1,417,648	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	87,000	432,086					519,086	338,852		857,938	255
256	Internal TIF loans/repayments and transfers out		115,000	149,972				264,972			264,972	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	87,000	547,086	149,972	0	0	0	784,058	338,852		1,122,910	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	694,471	656,331	149,972	17,059	290,794	0	1,808,627	731,931		2,540,558	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable	257,543	84,041				29,594	371,178			371,178	263
264	Restricted			115,001				115,001			115,001	264
265	Committed					1,063,224		1,063,224			1,063,224	265
266	Assigned							0			0	266
267	Unassigned	77,798			136,702			214,500			214,500	267
268	Total Governmental	335,341	84,041	115,001	136,702	1,063,224	29,594	1,763,903			1,763,903	268
269	Proprietary								-16,827		-16,827	269
270	Total ending fund balance June 30, 2015	335,341	84,041	115,001	136,702	1,063,224	29,594	1,763,903	-16,827		1,747,076	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,029,812	740,372	264,973	153,761	1,354,018	29,594	3,572,530	715,104		4,287,634	271
272												272

Part III INTERGOVERNMENTAL EXPENDITURES

CITY OF ADAIR

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62 15
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....	Amount - Omit cents	
	Z00 \$	
		180,580

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U 834,000	29U 0	39U 64,000	49U	49U	49U 770,000	49U	189 25,730
3. Electric utility	19U	29U	39U	49U	49U	49U	49U	192
4. Gas utility	19U	29U	39U	49U	49U	49U	49U	193
5. Transit-bus	19U	29U	39U	49U	49U	49U	49U	194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U 859,000	29U 859,000	39U 0	49U 859,000	49U	49U	49U	189 0
10.	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	1,693,000	859,000	64,000	859,000	0	770,000	0	25,730

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	
Outstanding as of JUNE 30, 2015	64V \$	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

Amount - Omit cents		
\$	40,416,987	x .05 = \$ 2,020,849

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31		W61	
	\$	\$		1,747,076	1,747,076

REMARKS V98